

Maine Revised Statutes
Title 36: TAXATION
Chapter 103: ASSESSMENT AND COLLECTION OF TAXES

§458. CONTINUATION OF EXEMPTION

Qualified telecommunications equipment subject to taxation under this chapter must be assessed through application of a state excise tax in lieu of a state property tax and continues to be exempt from ordinary local property taxation as formerly provided under section 2696. It is the intent of the Legislature that this section not be considered a new property tax exemption requiring state reimbursement under the Constitution of Maine, Article IV, Part Third, Section 23. [2011, c. 430, §2 (AMD).]

SECTION HISTORY

1987, c. 507, §1 (NEW). 2011, c. 430, §2 (AMD).

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